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- (i) Staffing and equipment that are directly related to operating a Tribal IV-D program.
- (j) The portion of salaries and expenses of a Tribe's chief executive and staff that is directly attributable to managing and operating a Tribal IV-D program.
- (k) The portion of salaries and expenses of tribunals and staff that is directly related to required Tribal IV-D program activities.
 - (1) Service of process.
- (m) Training on a short-term basis that is directly related to operating a Tribal IV-D program.
- (n) Costs associated with obtaining technical assistance that are directly related to operating a IV-D program, from non-Federal third-party sources, including other Tribes, Tribal organizations, State agencies, and private organizations, and costs associated with providing such technical assistance to public entities.
- (o) Any other costs that are determined to be reasonable, necessary, and allocable to the Tribal IV-D program in accordance with the cost principles in OMB Circular A-87. The total amount that may be claimed under the Tribal IV-D grant are allowable direct costs, plus the allocable portion of allowable indirect costs, minus any applicable credits.
- (1) All claimed costs must be adequately documented; and
- (2) A cost is allocable if the goods or services involved are assignable to the grant according to the relative benefit received. Any cost that is allocable to one Federal award may not be charged to other Federal awards to overcome funding deficiencies, or for any other reason.

[69 FR 16672, Mar. 30, 2004, as amended at 75 FR 8520, Feb. 25, 2010]

§ 309.150 What start-up costs are allowable for Tribal IV-D programs carried out under § 309.65(b) of this part?

Federal funds are available for costs of developing a Tribal IV-D program, provided that such costs are reasonable, necessary, and allocable to the program. Federal funding for Tribal IV-D program development under § 309.65(b) may not exceed a total of

- \$500,000, unless additional funding is provided pursuant to \$309.16(c). Allowable start-up costs and activities include:
- (a) Planning for the initial development and implementation of a Tribal IV-D program;
- (b) Developing Tribal IV-D laws, codes, guidelines, systems, and procedures:
- (c) Recruiting, hiring, and training Tribal IV-D program staff; and
- (d) Any other reasonable, necessary, and allocable costs with a direct correlation to the initial development of a Tribal IV-D program, consistent with the cost principles in OMB Circular A-87, and approved by the Secretary.

§ 309.155 What uses of Tribal IV-D program funds are not allowable?

Federal IV-D funds may not be used for:

- (a) Activities related to administering other programs, including those under the Social Security Act;
- (b) Construction and major renovations:
- (c) Any expenditures that have been reimbursed by fees or costs collected, including any fee collected from a State;
- (d) Expenditures for jailing of parents in Tribal IV-D cases;
- (e) The cost of legal counsel for indigent defendants in Tribal IV-D program actions;
- (f) The cost of guardians ad litem in Tribal IV-D cases; and
- (g) All other costs that are not reasonable, necessary, and allocable to Tribal IV-D programs, under the costs principles in OMB Circular A-87.

Subpart E—Accountability and Monitoring

§ 309.160 How will OCSE determine if Tribal IV-D program funds are appropriately expended?

OCSE will rely on audits required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" and 45 CFR part 74. The Department has determined that this program is to be audited as a major program in accordance with section 215(c) of the circular. The Department may supplement the required audits